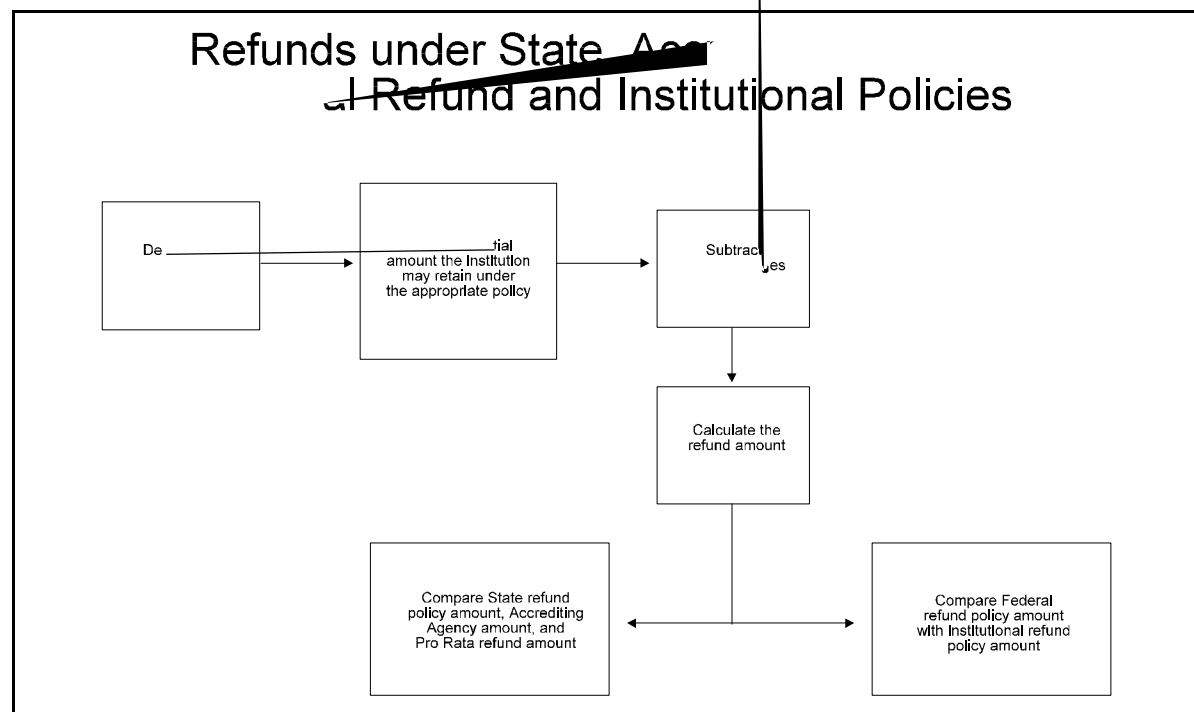
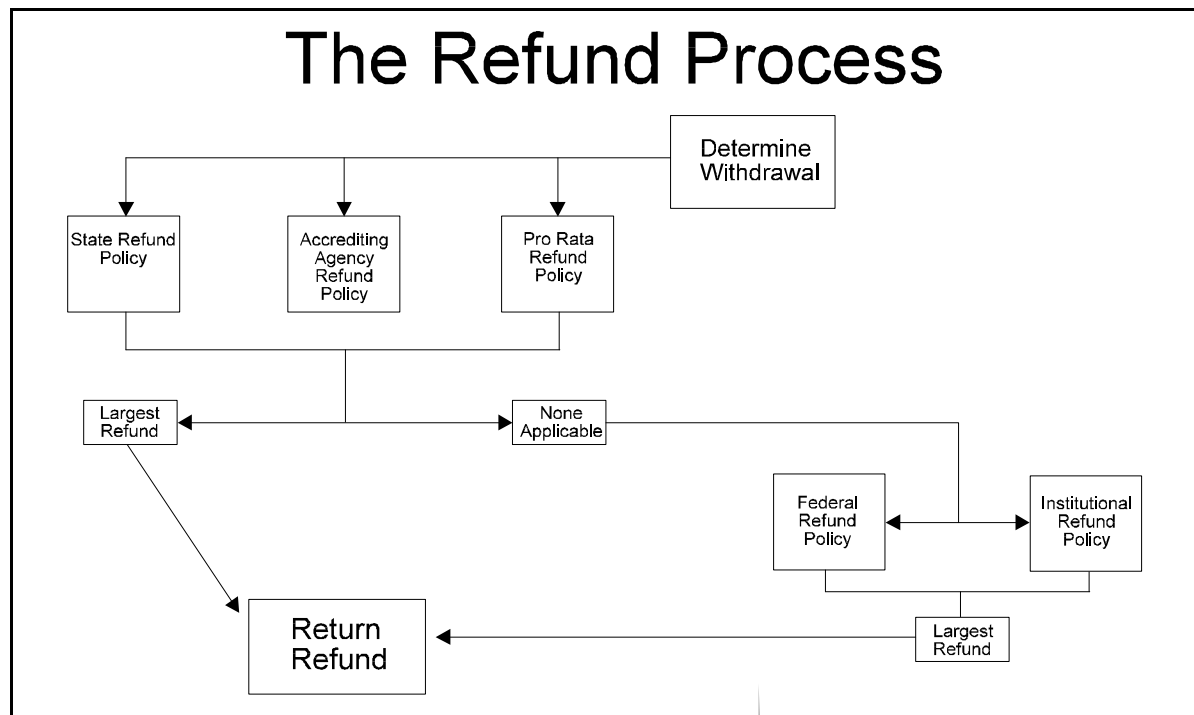


## Appendix A -- Flow Charts for Procedures for Calculating Refunds Under Sec. 668.22



## *Pro Rata Refund*

